

EXHIBIT A



DEVAL L. PATRICK
GOVERNOR
TIMOTHY P. MURRAY
LT. GOVERNOR

THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF UNEMPLOYMENT ASSISTANCE



2576129

JOANNE F. GOLDSTEIN
SECRETARY

RYKOR Concrete & Civil, Inc.
Attn:
6 SHIRE DR
NORFOLK, MA 02056-1580

Division of Unemployment
Assistance
19 Staniford Street
Business Transfer Unit
Boston, MA 02114
617-626-5050

EAN: 10048185
February 13, 2012

You have been determined to be subject to the provisions of the Massachusetts Unemployment Insurance Law (G.L. Chapter 151A), as of 11/21/2011.

Reason for your status as a subject employer:

Acquisition of an organization, trade or business, or substantially all assets thereof, of another employing unit, which at the time of such acquisition was an employer under Section 8(d), Section 14N(a),(c),(e),(f) & Section 14(n)(1) of the Law.

This determination is final unless you appeal no later than ten days from the mailing date of this notice. Your appeal must request in writing that the Director of the Division of Unemployment Assistance hold a hearing for the purpose of reviewing your status as a subject employer or the reason for your subjectivity.

Direct your appeal to the Employer Liability Division at the above address.

Note: Appeals filed by mail will be considered to have been filed on the date receipt by the DUA.

You may not request a hearing for the purpose of reviewing your Contribution, Workforce Training or Unemployment Health Insurance rates. However, your Contribution, Workforce Training and Unemployment Health Insurance rates are dependent on the reason for your status as a subject employer.

You have been assigned Employer Account Number (EAN) 10048185 which should be used for all contact with this Agency including the submission of quarterly Employment and Wage Detail reports.

The account balance of the predecessor organization has been transferred to you. As the successor, you are liable for any past or future benefit charges attributable to the predecessor's account. Benefit charges are one factor used in the calculation of the employer Contribution rate. To obtain information about the benefit charges to the predecessor's account, you may contact the DUA Employer Charge Unit at 617-626-6350

The predecessor has been notified that it may appeal the transfer of the account.

YOUR RATES ARE AS FOLLOWS:

| Effective Date | UI Contribution Rate | Workforce Training Fund Rate | Unemployment Health Insurance Rate |
|----------------|----------------------|------------------------------|------------------------------------|
| 10/1/2011 | 7.870% | 0.060% | 0.360% |

To view your account details online, log in to your account at www.mass.gov/uima.

Your appeal request may be sent via US mail or by logging into your QUEST account www.mass.gov/uima and select 'Account Maintenance'.

Successor FEIN:452980590